

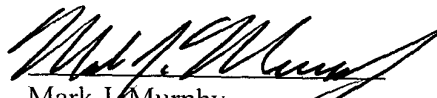
91 -- 40. The method of dry etching according to claim 26, wherein said method of dry etching uses an ICP etching device. --

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**REMARKS**

This amendment is being submitted to remove multiple dependencies in the claims. It is believed that no new matter is being added. Accordingly, it is requested that this amendment be entered.

Respectfully submitted,

  
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